

106TH CONGRESS
1ST SESSION

H. R. 2014

AN ACT

To prohibit a State from imposing a discriminatory
commuter tax on nonresidents.

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commuter tax on nonresidents.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. PROHIBITION ON IMPOSING DISCRIMINATORY**
2 **COMMUTER TAX ON NONRESIDENTS.**

3 (a) PROHIBITION.—A State may not impose a tax on
4 the income earned in the State by nonresidents unless the
5 tax is of substantial equality of treatment for the citizens
6 of the State and the nonresidents so commuting.

7 (b) STATE.—For purposes of subsection (a), the term
8 “State” includes the District of Columbia and any political
9 subdivision of a State.

Passed the House of Representatives June 29, 1999.

Attest:

Clerk.